

**SENATE  
STATE OF MINNESOTA  
NINETY-THIRD SESSION**

**S.F. No. 3234**

(SENATE AUTHORS: HOWE)

DATE  
04/11/2023

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Introduction and first reading  
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act  
1.2 relating to taxation; property; authorizing property tax exemption for certain  
1.3 property owned by Independent School District No. 745, Albany; appropriating  
1.4 money.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. **PROPERTY TAX EXEMPTION; INDEPENDENT SCHOOL DISTRICT**  
1.7 **NO. 745, ALBANY.**

1.8 Notwithstanding Minnesota Statutes, section 272.02, subdivision 38, paragraph (b), and  
1.9 any other law to the contrary, certain hospital property acquired by Independent School  
1.10 District No. 745 in September 2022, is exempt from property taxes payable in 2023. The  
1.11 county assessor must provide the school district with an exemption application for assessment  
1.12 year 2022 and the school district must file the application with the county assessor by August  
1.13 1, 2023, to qualify for the exemption under this section. An amount necessary to make a  
1.14 payment to the county for the property taxes attributable to the exemption is appropriated  
1.15 from the general fund to the commissioner of revenue in fiscal year 2023.

1.16 **EFFECTIVE DATE.** This section is effective the day following final enactment.